



Order Filed on September 2, 2021
by Clerk
U.S. Bankruptcy Court
District of New Jersey

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New Jersey Division of Taxation
R. J. Hughes Justice Complex
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UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY
TRENTON VICINAGE

In re:)	
)	
DANELLE GUILD,)	Chapter 13
)	
Debtor.)	Case No. 16-28100 (MBK)
)	

ORDER DENYING DEBTOR'S MOTION TO AVOID LIENS

The relief set forth on the following pages, numbered two (2) through three (3) is hereby ORDERED.

DATED: September 2, 2021

A handwritten signature in black ink, appearing to read "Michael B. Kaplan".

Honorable Michael B. Kaplan
United States Bankruptcy Judge

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Debtor: Danelle Guild

Case No.: 16-28100 (MBK)

Caption of Order: ORDER DENYING MOTION TO AVOID LIENS

This matter having been presented to the Court by Debtor Danelle Guild ("Debtor"), by and through Debtor's counsel, Robert C. Nisenson, L.L.C. (Robert C. Nisenson, Esq., appearing), by Motion to Cancel and Discharge Tax Lien (Doc. No. 97), and the State of New Jersey, Division of Taxation ("Taxation") having opposed such Plan, by and through its counsel, Andrew J. Bruck, Acting Attorney General of New Jersey (Heather Lynn Anderson, Deputy Attorney General, appearing) (Doc. No. 99), and good and sufficient cause appearing for the entry of the within Order

(1) WHEREAS This Court heard oral argument on Debtor's Motion on July 28, 2021; and

(2) WHEREAS this Court requested additional briefing from the parties; and

(3) WHEREAS the parties submitted the additional briefing requested by the Court on August 17, 2021 (Taxation) and August 18, 2021 (Debtor); and

(4) WHEREAS the Court issued an opinion on the record from the bench on August 25, 2021; therefore

(5) IT IS HEREBY ORDERED THAT Debtor's Motion to Cancel and Discharge Tax Lien is hereby denied, as follows:

(a) Debtor's Motion to Cancel and Discharge Tax Liens is hereby denied with prejudice as to the following judgments:

1. DJ-60408-09 filed against John C. Guild on March 5, 2009;
2. DJ-85728-12 filed against John C. Guild on April 26, 2012;
3. DJ-216235-12 filed against John C. Guild on October 4, 2012;
4. DJ-66668-13 filed against John C. Guild on April 4, 2013;
5. DJ-101175-14 filed against John C. Guild on June 12, 2014;
6. DJ-71043-15 filed against John C. Guild on May 7, 2015;
7. DJ-162848-15 filed against John C. Guild on September 10, 2015;
8. DJ-162849-15 filed against John C. Guild on September 10, 2015;
9. DJ-7167-16 filed against John C. Guild on January 16, 2016; and
10. DJ-186942-14 filed against John C. Guild on October 2, 2014

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Debtor: Danelle Guild

Case No.: 16-28100 (MBK)

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(b) Debtor's Motion to Cancel and Discharge Tax Liens is hereby denied without prejudice as to the following judgment:

1. DJ-047776-2013 filed by Midland Funding, LLC against John C. Guild on March 11, 2013

(6) IT IS FURTHER ORDERED that Debtor's Motion is denied, without costs or fees awarded to either party.

In re:
Danelle B Guild
Debtor

Case No. 16-28100-MBK
Chapter 13

CERTIFICATE OF NOTICE

District/off: 0312-3
Date Rcvd: Sep 03, 2021

User: admin
Form ID: pdf903

Page 1 of 2
Total Noticed: 1

The following symbols are used throughout this certificate:

Symbol	Definition
+	Addresses marked '+' were corrected by inserting the ZIP, adding the last four digits to complete the zip +4, or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Sep 05, 2021:

Recip ID	Recipient Name and Address
db	+ Danelle B Guild, 612 Main St, Sayreville, NJ 08872-1337

TOTAL: 1

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.
Electronic transmission includes sending notices via email (Email/text and Email/PDF), and electronic data interchange (EDI).

NONE

BYPASSED RECIPIENTS

The following addresses were not sent this bankruptcy notice due to an undeliverable address, *duplicate of an address listed above, *P duplicate of a preferred address, or ## out of date forwarding orders with USPS.

NONE

NOTICE CERTIFICATION

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed .R. Bank. P.2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Sep 05, 2021

Signature: /s/Joseph Speetjens

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on September 3, 2021 at the address(es) listed below:

Name	Email Address
Albert Russo	docs@russotrustee.com
Albert Russo	on behalf of Trustee Albert Russo docs@russotrustee.com
Denise E. Carlon	on behalf of Creditor U.S. BANK NATIONAL ASSOCIATION AS TRUSTEE, SUCCESSOR IN INTEREST TO WACHOVIA BANK, NATIONAL ASSOCIATION, AS TRUSTEE FOR GSMPS MORTGAGE LOAN TRUST 2004-3 dcarlon@kmlawgroup.com, bkgroup@kmlawgroup.com
Heather Lynn Anderson	on behalf of Creditor State Of New Jersey Division Of Taxation heather.anderson@law.dol.lps.state.nj.us
Kevin Gordon McDonald	on behalf of Creditor U.S. BANK NATIONAL ASSOCIATION AS TRUSTEE, SUCCESSOR IN INTEREST TO WACHOVIA BANK, NATIONAL ASSOCIATION, AS TRUSTEE FOR GSMPS MORTGAGE LOAN TRUST 2004-3

District/off: 0312-3

User: admin

Page 2 of 2

Date Rcvd: Sep 03, 2021

Form ID: pdf903

Total Noticed: 1

kmcdonald@kmlawgroup.com, bkgroup@kmlawgroup.com

Michael Frederick Dingerdissen

on behalf of Loss Mitigation WELLS FARGO HOME MORTGAGE nj.bkecf@fedphe.com

Nicholas V. Rogers

on behalf of Creditor U.S. BANK NATIONAL ASSOCIATION AS TRUSTEE, SUCCESSOR IN INTEREST TO WACHOVIA BANK, NATIONAL ASSOCIATION, AS TRUSTEE FOR GSMPS MORTGAGE LOAN TRUST 2004-3 nj.bkecf@fedphe.com

Robert C. Nisenson

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doreen@rcn-law.com;g2729@notify.cincompass.com;nisensonr70983@notify.bestcase.com

Sindi Mncina

on behalf of Creditor Wilmington Savings Fund Society FSB, et al smncina@raslg.com

Steven P. Kelly

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Steven P. Kelly

on behalf of Creditor Anson Street LLC skelly@sterneisenberg.com, bkecf@sterneisenberg.com

TOTAL: 11